obvious. If timely objection upon the ground ultimately suggested by the supreme court had been sustained, it could have been easily obviated; but counsel had no reason to anticipate such a ruling, and certainly, we think, were not required to do so at their peril.

Plaintiff in error has been improperly deprived of a Federal right."

Federal Employers' Liability Act—Independent Contractor—C., R. I. & P. R. R. v. Bond, 36 Sup. Ct. Rep. 403.—The Supreme Court of the United States held that control over results only, which is inconsistent with the existence of any relation of master and servant to which the Federal Employers' Liability Act, 1908, could apply, is what was reserved to an interstate railway carrier in a contract with a person called the original contractor, by which he is to handle at the railway company's coal chutes the coal required for its engines, furnishing the necessary labor for that purpose, is to break the coal in suitable sizes, is to unload wood from car to storage piles, and is to load cinders on cars and unload sand, where the manner of the work is under his control, to be done by him and his employees, and he is made responsible for the faithful performance of his agreement, incurring the penalty of instant termination of the contract for non-performance, the contract providing for payment on the basis of tons, cords or yards, and the "contractor" expressly assuming all liability for injuries to himself or to his property, or to his employees or third persons, and there being an explicit provision that the carrier "reserves and holds no control over him in the doing of such work other than as to the results to be accomplished."

Taxation—Injunction—Adequate Remedy at Law—Recovery of Taxes Paid—City Council of Augusta v. Timmerman, et als., U. S. C. C. A. May 2, 1916.—In the principal case the court laid down the following three principles:

1. The general rule is that courts will not interfere by injunction with the collection of the public revenue on the ground that a tax is illegal unless it clearly appears that the complainant has no adequate legal remedy.

2. A statutory provision for the payment of taxes under protest and a legal action to recover them back, affords an adequate legal remedy. Dows *v.* Chicago, 11 Wall. 108; Boise Water Co. *v.* Boise City, 213 U. S. 276; Dalton Adding Machine Co. *v.* State Corp. Com'rs. of Va., 236 U. S. 699; Dodge *v.* Osborn, U. S. Sup. Ct. Feb. 21, 1916.

3. It is no objection to the adequacy of the remedy that the statute provides that the action shall be brought in the state court, and that the remedy provided shall be exclusive. When a state confers

a substantive right it can not exclude a citizen of another state from asserting such right in the federal courts.

The court in speaking with reference to the third principle used the following language: "Nor can it be said in such a case that relief is obtainable only in the courts of the state. For it may be laid down as a general proposition that, whenever a citizen of a state can go into the courts of a state to defend his property against the illegal acts of its officers, a citizen of another state may invoke the jurisdiction of the Federal courts to maintain a like defense. A state cannot tie up a citizen of another state, having property rights within its territory invaded by unauthorized acts of its own officers, to suits for redress in its own courts. Given a case where a suit can be maintained in the courts of the state to protect property rights, a citizen of another state may invoke the jurisdiction of the Federal courts."

The court cited the following authorities: Reagon *v.* Farmers' Loan & Trust Co., 154 U. S. 362; Cowles *v.* Mercer County, 7 Wall. 118; Railway Co. *v.* Whitton, 13 Wall. 270; Lincoln County *v.* Luning, 133 U. S. 529; Cowley *v.* Northern P. R. Co., 159 U. S. 569; Smythe *v.* Ames, 169 U. S. 466; Singer Sewing Machine Co. *v.* Benedict, 299 U. S. 481; Williams *v.* Crabb, 117 Fed. 193; Union Pac. R. Co. *v.* Board of Com'rs, 222 Fed. 651.

Telegraphs and Telephones—Interstate Commerce—Regulation and Control by Interstate Commerce Commission—Gardner v. Western Union Tel. Co. (C. C. A.), 231 Fed. 405.—By Act Feb. 4, 1887, c. 104, 24 Stat. 379, §§ 1, 6, 15, as amended June 18, 1910 (36 Stat. 539, c. 309 [Comp. St. §§ 8563, 8569, 8583]), and sections 2, 12 (Comp. St. §§ 8564, 8576), which make that act applicable to interstate telegraph business and make interstate telegraph companies common carriers of messages, who are required to publish their rates and regulations subject to control by the Interstate Commerce Commission, Congress occupied the whole field of regulating interstate telegraph business, and therefore Const. Okl. art. 23, § 9, making void any contract stipulating for notice or demand other than such as provided by law, as a condition precedent to liability, does not invalidate a clause in a contract for the sending of a telegram from the point in Oklahoma to a point in Kansas, which provides that the company shall not be liable for damages unless the claim is presented in writing within 60 days after the message is filed with the company for transmission.

The court in the principal case, in considering this live and important question cites the following authorities and uses the following language and reasoning: "Pertinent to this contention, sections 1, 2, 6, 12, and 15 of the act to regulate commerce as amended, are cited. We cannot repeat those sections here, but it appears beyond